



Dave Yost • Auditor of State

Defiance County Board of Developmental Disabilities

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Appendix A: Income and Expenditure Report Adjustments – 2008.....	11
Appendix B: Income and Expenditure Report Adjustments – 2009.....	13

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration - Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Defiance County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not measure three rooms as the County Board reported no significant changes from the final 2007 square footage to the square footage in 2008 and 2009.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no unreported rented or idle floor space but did note change in usage which resulted in change in the square footage for the transportation program. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not perform this procedure as there were no significant changes from the final 2007 square footage to the square footage in 2008 and 2009.

3. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's square footage summaries to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2008) and Appendix B (2009).

4. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that for 2009 the number of individuals served for worksheet 7B needed to be obtained as costs were reported in General Expenses-All Programs and were not being assigned to the Community Residential program. The County Board provided the omitted statistic. We reported this statistic in Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports to determine if the statistics were reported according to the Cost Report Guides.

We found no differences.

3. DODD requested us to report variances if the Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the QUADCO attendance and Supported Employment Consumers reports, PCS invoices, and a C.L.A.S.S. Day Habilitation invoice for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2007 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, for 2008 and the final 2008

individuals served to the final individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*.

5. DODD requested that we haphazardly select 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009 and compare the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We did not perform this procedure as the error rate in Procedure 4 did not exceed 10 percent.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment 15 minute units tested were not calculated in accordance with the Cost Report Guides.

We were unable to perform this procedure as there was no report summarizing units of Community Employment available. We obtained hours of community employment provided by QUADCO and calculated units based on this data. The estimated units are included in the variances reported with Procedure 3.

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's Transportation Detail and Van Trips Reports, QUADCO's Transportation Analysis Reports, and PCS Transportation Tracking Reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed these transportation reports for accuracy.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2008 and 2009, between the County Board's internal documentation versus the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals from County Board reports for 2008 and 2009 to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*. In addition we traced trips for all individuals for one month from QUADCO County Transportation Reports and we compared PCS monthly trip totals to supporting documentation to verify reliability of the data from these two sources.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Statistics*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found no differences.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Monthly Receivable Billing Reimbursable Summary by Funding Source, Service, and Biller Reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Monthly Receivable Billing Reimbursable Summary by Funding Source, Service, and Biller Reports for accuracy.

We found no differences or computational errors in 2008. We found differences as reported in Appendix B (2009).

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected samples of Other Allowable SSA services – 40 units for 2008 and 45 units for 2009 from the Receivable Billing, Reimbursable Summaries and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the sampled units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent for the Other Allowable SSA services samples for both 2008 and 2009. For both years, 18 percent of the sample units were provided to individuals that were Medicaid eligible at the time of service delivery. Based on the sample results, estimates of the incorrectly classified units were developed with County Board input. We reported differences in Appendix A (2008) and Appendix B (2009).

We could not perform the procedure to test Unallowable SSA services as the County Board did not track its provision of these services during 2008 and 2009. See Procedure 4 regarding the estimate of Unallowable SSA services obtained from the County Board.

Recommendation:

The County Board reports were not reliable for reporting Service and Support Administration units of services. The County Board should establish procedures to ensure that all SSA services are documented and identified correctly and reported in accordance with the Cost Report Guidelines. In addition, the County Board should ensure that it reports SSA units provided by a Council of Government separately in accordance with the Cost Report Guidelines.

3. DODD requested us to obtain any supporting documentation of the County Board's compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess

of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board reported that it tracked the SSA units per day in 2008 and 2009 via Gatekeeper reports and that the Superintendent and SSA Director reviewed the services to ensure medical necessity prior to submitting claims. However, no documentation of these reviews was maintained.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior reviewed Cost Report.

We compared the final 2007 SSA units to the final 2008 SSA units and compared the final 2008 SSA units to the final 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that it does not track Unallowable SSA services and that there was a decrease in the number of full-time equivalent SSA staff during the review period. We reported no additional variances in Appendix A (2008) and Appendix B (2009).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the County Auditor's Year-To-Date Fund Period Report For The Year 08 (and 09) Month 12 for the Operating (010), Capital Housing (034), Early Childhood Special - IDEA (044), V Innovation (045), Family Resources (046), Part B - IDEA (205), Medicaid Reserve (206), Capital (207), Gifts and Donations (214), and Pre-School - Galileo (216) funds to the County Auditor's Report Totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals reported for these funds.

3. We compared revenue entries on *Schedule C Income Report* to the Northwest Ohio Waiver Administration Council of Government (NOWAC) prepared County Board Summary Workbook.

We found no differences.

4. We reviewed the County Board's Detailed Revenue Received Report and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$5,231 in 2008 and \$23,933 in 2009;
- Community Employment transportation reimbursement in the amount of \$3,708 in 2008 and \$3,047 in 2009;

- Preschool Special Education Grant in the amount of \$3,000 in 2008;
- Title XX revenues in the amount of \$31,589 in 2008 and \$4,887 in 2009;
- Title V revenues in the amount of \$385 in 2008 and \$435 in 2009;
- Part B-IDEA Special Education in the amount of \$124,726 in 2008 and \$100,080 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$26,754 in 2008 and \$22,028 in 2009;
- National School Lunch Program in the amount of \$13,295 in 2008 and \$12,584 in 2009;
- IDEA Preschool Grant revenues in the amount of \$26,201 in 2008 and \$22,062 in 2009; and
- Help Me Grow revenues in the amount of \$42,449 in 2008 and \$23,378 in 2009.

Paid Claims Testing

1. We selected 59 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2)¹, and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no instances of non-compliance with these documentation requirements for 2008 and 2009.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units from the MBS Summary by Service Code reports, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), TCM Units and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), Supported Employment – Community Employment, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines

¹ For non-medical transportation (service codes) we review similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f).

(20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code reports.

We found no instance where reimbursements exceeded disbursements.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's YTD Fund Period Report for the Year 08 (and 09) Month 12 disbursement balances for the Operating (010), Capital Housing (034), Early Childhood Special - IDEA (044), V Innovation (045), Family Resources (046), Part B - IDEA (205), Medicaid Reserve (206), Capital (207), Gifts and Donations (214), and Pre-School - Galileo (216) funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total county board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds

3. DODD requested that we also compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed Reports.

We did not perform this procedure as the Cost Reports reconciled within 1/4 percent of the County Auditor's yearly report as noted in Procedure 2.

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all Service Contract and Other Expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences exceeding \$100 on any worksheet.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the NOWAC prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed Reports were properly classified, on worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual worksheet and that no worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense-All Programs on worksheets 2, 3, and 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment on worksheet 10 and

reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized in Appendix A (2008). We reported differences for 2008 expense for architecture fees and adjusted the historical cost of the asset to record corrected depreciation expense in 2008 and 2009.

8. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10 (not selected for scanning under Procedure 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C) (1) (j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported no differences in 2008. We reported differences in Appendix B (2009) for non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2007 Fixed Asset Worksheets to the County Board's 2008 and 2009 Fixed Asset Worksheets for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Fixed Asset Worksheets.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We scanned the County Board's Fixed Asset Worksheets for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences in 2008. We found differences as reported in Appendix B (2009).

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and purchased in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital

Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no difference for 2008. We found differences as reported in Appendix B (2009).

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's Fixed Asset Worksheets. We also recalculated depreciation and any gain or loss applicable to the 2008 disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

The County Board reported no disposals of capital assets in 2008. We found differences as reported in Appendix B (2009).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the County Auditor's report totals for the Operating (010) and the Early Childhood special Education (044) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2008 and 2009 cost reports and compared the yearly totals to the County Auditor's Combined MTD/YTD Expense Period Reports. Because the variance was greater than two percent, we scanned the County Board's State Expenses Detailed Reports to identify misclassified costs. The variance was due to payroll transactions related to NOWAC that were reported on the *Reconciliation to County Auditor Worksheets* and misclassified worker's compensation expenses.

2. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. We selected 24 employees and compared the County Board's organizational chart and Totals Pay Distribution with IHAC and SAC (Detail) Reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2008) and Appendix B (2009).

4. DODD asked us to scan the County Board's Totals Pay Distribution with IHAC and SAC (Detail) Reports for 2008 and 2009 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We did not perform this procedure as the misclassification errors found in Procedure 3 did not exceed 10 percent of the sample.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

June 29, 2012

cc: Rick Edmonds, Superintendent, Defiance County Board of Developmental Disabilities
Cindy Siler, Business Manager, Defiance County Board of Developmental Disabilities
Evan Anders, Board Chairperson, Defiance County Board of Developmental Disabilities

Appendix A
Defiance County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
23. Administration (D) General	1,925	(377)	1,548	
24. Transportation (D) General	-	27	27	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	-	84	84	
1. Total Individuals Served By Program (C) Supported Emp.- Community Emp.	-	5	5	To correct attendance statistics
4. 15 minute units (C) Supported Emp.- Community Emp.	-	199	199	
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	14,812	14,812	
3. Children 6-21 (C) One Way Trips- Second Quarter	5,736	(3,340)	2,396	
3. Children 6-21 (E) One Way Trips- Third Quarter	5,736	(5,736)	-	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	5,736	(5,736)	-	To correct transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,576	1,969	8,545	
7. Supported Community Employment (G) One Way Trips- Fourth Quarter	642	178	820	
Schedule B-4				
1. TCM units (D) - Fourth Quarter	2,864	225	3,089	To adjust estimated units for Medicaid eligible individuals
2. Other SSA Allowable Units (D) - Fourth Quarter	622	(225)	397	To adjust estimated units for Medicaid eligible individuals
5. SSA Unallowable Units (D) - Fourth Quarter	-	160	160	To record unallowable SSA units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 5,773	\$ 11,673	\$ 17,446	To correct useful life and historical cost for roof project
5. Movable Equipment (C) Ages 6-21	\$ -	\$ 580	\$ 580	To correct depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ -	\$ 333	\$ 333	To correct depreciation
5. Movable Equipment (U) Transportation	\$ -	\$ 24,060	\$ 24,060	To correct depreciation
5. Movable Equipment (X) General Expense All Programs	\$ 333	\$ (333)	\$ -	To correct depreciation
6. Capital Leases (D) Unasgn Children Programs	\$ 580	\$ (580)	\$ -	To correct depreciation
6. Capital Leases (U) Transportation	\$ 24,160	\$ (24,160)	\$ -	To correct depreciation
8. COG Expenses (N) Service & Support Admin	\$ 464	\$ (464)	\$ -	To agree to final COG Summary Workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 878	\$ (878)	\$ -	To agree to final COG Summary Workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 55,474	\$ 1,466	\$ 56,940	To reclassify worker's compensation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 30,201	\$ (14,000)	\$ 16,201	To reclassify NOWAC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,071	\$ 1,096	To reclassify non-federal reimbursable expenses
		\$ 25	\$ 1,096	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 115,821	\$ (67,297)	\$ 48,524	To reclassify County Auditor/Treasurer Fees
		\$ (1,071)	\$ 47,453	To reclassify non-federal reimbursable expenses
		\$ (1,604)	\$ 45,849	To reclassify transfer
		\$ (14,909)	\$ 30,940	To reclassify worker's compensation expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 6,284	\$ 6,284	To agree to final COG Summary Workbook
5. COG Expense (N) Service & Support Admin	\$ 1,084	\$ 804	\$ 1,888	To agree to final COG Summary Workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,048	\$ 1,521	\$ 3,569	To agree to final COG Summary Workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 67,297	\$ 67,297	To reclassify County Auditor/Treasurer Fees
		\$ 3,349	\$ 70,646	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 54,916	\$ (54,916)	\$ -	To reclassify workshop director expenses
2. Employee Benefits (D) Unassigned Children Program	\$ 24,316	\$ 654	\$ 24,970	To reclassify worker's compensation expenses
2. Employee Benefits (E) Facility Based Services	\$ 19,936	\$ (19,936)	\$ -	To reclassify workshop director expenses
4. Other Expenses (E) Facility Based Services	\$ 1,144	\$ (1,144)	\$ -	To reclassify workshop director expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 17,970	\$ 383	\$ 18,353	To reclassify worker's compensation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 98,142	\$ (35,473)	\$ 62,669	To reclassify architect fees
Worksheet 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 7,546	\$ 129	\$ 7,675	To reclassify worker's compensation expenses
Worksheet 5				
1. Salaries (C) Ages 6-21	\$ 275,706	\$ 2,022	\$ 277,728	To reclassify direct services for 6-21 program (vocational)
2. Employee Benefits (A) Ages (0-2)	\$ 27,538	\$ 849	\$ 28,387	To reclassify worker's compensation expenses
2. Employee Benefits (B) Ages (3-5)	\$ 131,058	\$ 3,401	\$ 134,459	To reclassify worker's compensation expenses
2. Employee Benefits (C) Ages (6-21)	\$ 87,031	\$ 309	\$ 87,340	To reclassify direct services for 6-21 program (vocational)
		\$ 2,216	\$ 89,556	To reclassify worker's compensation expenses
2. Employee Benefits (D) Unassigned Children Program	\$ 14,208	\$ 513	\$ 14,721	To reclassify worker's compensation expenses
2. Employee Benefits (M) Family Support Services	\$ 120	\$ 6	\$ 126	To reclassify worker's compensation expenses
4. Other Expenses (C) Ages (6-21)	\$ 6,106	\$ 68	\$ 6,174	To reclassify direct services for 6-21 program (vocational)
Worksheet 7B				
2. Employee Benefits (D) Unassigned Children Program	\$ 18,578	\$ 369	\$ 18,947	To reclassify worker's compensation expenses
Worksheet 7C				
2. Employee Benefits (D) Unassigned Children Program	\$ 39,722	\$ 906	\$ 40,628	To reclassify worker's compensation expenses
Worksheet 7E				
2. Employee Benefits (D) Unassigned Children Program	\$ 21,284	\$ 507	\$ 21,791	To reclassify worker's compensation expenses
Worksheet 7F				
2. Employee Benefits (D) Unassigned Children Program	\$ 8,747	\$ 218	\$ 8,965	To reclassify worker's compensation expenses

Appendix A
Defiance County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
2. Employee Benefits (D) Unassigned Children Program	\$ 36,297	\$ 795	\$ 37,092	To reclassify worker's compensation expenses
2. Employee Benefits (E) Facility Based Services	\$ 14,961	\$ 185	\$ 15,146	To reclassify worker's compensation expenses
2. Employee Benefits (G) Community Employment	\$ 3,537	\$ 179	\$ 3,716	To reclassify worker's compensation expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 54,451	\$ 1,375	\$ 55,826	To reclassify worker's compensation expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 8,007	\$ (4,228)	\$ 3,779	To reclassify NOWAC expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 7,043	\$ (731)	\$ 6,312	To reclassify NOWAC expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 40,167	\$ 54,916	\$ 95,083	To reclassify workshop director expenses
1. Salaries (F) Enclave	\$ 2,022	\$ (2,022)	-	To reclassify direct services for 6-21 program (vocational)
2. Employee Benefits (E) Facility Based Services	\$ 10,730	\$ 759	-	To reclassify worker's compensation expenses
		\$ 19,936	\$ 31,425	To reclassify workshop director expenses
2. Employee Benefits (F) Enclave	\$ 309	\$ (309)	-	To reclassify direct services for 6-21 program (vocational)
3. Service Contracts (E) Community Employment	\$ 1,081,530	\$ (832)	\$ 1,080,698	To reclassify community employment expenses
3. Service Contracts(G) Community Employment	\$ 163	\$ 832	\$ 995	To reclassify community employment expenses
4. Other Expenses (E) Facility Based Services	\$ 13,942	\$ 1,144	\$ 15,086	To reclassify workshop director expenses
4. Other Expenses (F) Enclave	\$ 68	\$ (68)	-	To reclassify direct services for 6-21 program (vocational)
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ -	\$ 1,604	\$ 1,604	To reclassify transfer
Plus: Purchases Greater Than \$5,000	\$ -	\$ 35,473	\$ 35,473	To reclassify architect fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 14,000	-	To reclassify NOWAC expenses
		\$ 4,228	-	To reclassify NOWAC expenses
		\$ 731	\$ 18,959	To reclassify NOWAC expenses
Plus: Miscellaneous	\$ 726,718	\$ (3,349)	-	To reclassify contingent billing fees
		\$ (25)	\$ 723,344	To reclassify non-federal reimbursable expense

Appendix B
Defiance County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
23. Administration (D) General	1,925	(377)	1,548	
24. Transportation (D) General	-	27	27	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Emp.	7	(2)	5	To correct attendance statistics
4. 15 minute units (C) Supported Emp.- Comm Emp.	-	153	153	
Schedule B-3				
1. Children 0-2 (A) One Way Trips - First Quarter	2	(2)	-	
1. Children 0-2 (C) One Way Trips - Second Quarter	2	(2)	-	
1. Children 0-2 (E) One Way Trips - Third Quarter	2	(2)	-	
1. Children 0-2 (G) One Way Trips - Fourth Quarter	4	(4)	-	To correct transportation statistics
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,010	1,298	8,308	
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	554	106	660	
Schedule B-4				
1. TCM units (D) - Fourth Quarter	3,042	281	3,323	To reclassify estimated units for Medicaid eligible individuals
2. Other SSA Allowable Units - Fourth Quarter	-	3,508		To reclassify SSA units
		(281)	3,227	To reclassify estimated units for Medicaid eligible individuals
5. SSA Unallowable Units (D) - First Quarter	853	(853)	-	To reclassify SSA units
5. SSA Unallowable Units (D) - Second Quarter	820	(820)	-	To reclassify SSA units
5. SSA Unallowable Units (D) - Third Quarter	1,031	(1,031)	-	To reclassify SSA units
5. SSA Unallowable Units (D) - Fourth Quarter	804	(804)	-	To reclassify SSA units
		145	145	To record unallowable SSA units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 14,254	\$ 11,673	\$ 25,927	To correct useful life and historical cost for roof project
5. Movable Equipment (C) Ages 6-21	\$ -	\$ 580	\$ 580	To correct depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 914	\$ (580)	\$ 334	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 22,983	\$ 888	\$ 23,871	To report loss on disposal of the 1992 Ford bus
6. Capital Leases (U) Transportation	\$ 34,467	\$ (34,467)	\$ -	To reclassify lease payment
8. COG Expenses (N) Service & Support Admin	\$ 295	\$ (295)	\$ -	To agree to final COG Summary Workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 737	\$ (737)	\$ -	To agree to final COG Summary Workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 48,258	\$ 2,884	\$ 51,142	To reclassify worker's compensation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 791	\$ 791	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 39,780	\$ (791)	\$ -	To reclassify non-federal reimbursable expenses
		\$ (2,884)	\$ 36,105	To reclassify worker's compensation expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 7,020	\$ 7,020	To agree to final COG Summary Workbook
5. COG Expense (N) Service & Support Administration	\$ 2,086	\$ 340	\$ 2,426	To agree to final COG Summary Workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 5,201	\$ 847	\$ 6,048	To agree to final COG Summary Workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 41,810	\$ -	To reclassify County Auditor/treasurer fees
		\$ 1,562	\$ 43,372	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 56,325	\$ (56,325)	\$ -	To reclassify workshop director expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 24,292	\$ 1,319	\$ 25,611	To reclassify worker's compensation expenses
2. Employee Benefits (E) Facility Based Services	\$ 18,752	\$ (18,752)	\$ -	To reclassify workshop director expenses
3. Service Contracts (E) Facility Based Services	\$ 261	\$ (261)	\$ -	To reclassify workshop director expenses
4. Other Expenses (B) Ages 3-5	\$ 227	\$ (227)	\$ -	To reclassify public relations/awards expenses
4. Other Expenses (D) Unasgn Children Program	\$ 4,637	\$ (45)	\$ -	To reclassify public relations/awards expenses
		\$ (1,319)	\$ 3,273	To reclassify worker's compensation expenses
4. Other Expenses (E) Facility Based Services	\$ 3,251	\$ (880)	\$ -	To reclassify worker's compensation expenses
		\$ (2,371)	\$ -	To reclassify workshop director expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 227	\$ -	To reclassify public relations/awards expenses
		\$ 45	\$ 272	To reclassify public relations/awards expenses
Worksheet 5				
1. Salaries (B) Ages 3-5	\$ 458,749	\$ (15,139)	\$ 443,610	To reclassify early retirement incentive payment
1. Salaries (C) Ages 6-21	\$ 273,959	\$ 1,836	\$ 275,795	To reclassify direct services for 6-21 program (vocational)
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 15,139	\$ 15,139	To reclassify early retirement incentive payment
2. Employee Benefits (A) Ages (0-2)	\$ 28,890	\$ 1,762	\$ 30,652	To reclassify worker's compensation expenses
2. Employee Benefits (B) Ages (3-5)	\$ 136,724	\$ 7,165	\$ 143,889	To reclassify worker's compensation expenses
2. Employee Benefits (C) Ages (6-21)	\$ 89,135	\$ 4,279	\$ -	To reclassify worker's compensation expenses
		\$ 275	\$ 93,689	To reclassify direct services for 6-21 program (vocational)
4. Other Expenses (A) Ages (0-2)	\$ 6,190	\$ (1,762)	\$ 4,428	To reclassify worker's compensation expenses
4. Other Expenses (B) Ages (3-5)	\$ 18,921	\$ (7,165)	\$ 11,756	To reclassify worker's compensation expenses
4. Other Expenses (C) Ages (6-21)	\$ 14,471	\$ (4,279)	\$ -	To reclassify worker's compensation expenses
		\$ 364	\$ 10,556	To reclassify direct services for 6-21 program (vocational)
4. Other Expenses (O) Non-Federal Reimbursable	\$ 14,565	\$ (14,565)	\$ -	To reclassify NOWAC expenses

Appendix B
Defiance County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7B:				
2. Employee Benefits (D) Unasgn Children Program	\$ 17,546	\$ 765	\$ 18,311	To reclassify worker's compensation expenses
4. Other Expenses (D) Unasgn Children Program	\$ 3,480	\$ (765)	\$ 2,715	To reclassify worker's compensation expenses
13. Number of Individuals Served (L) Community Residential	-	4	4	To record omitted statistic
Worksheet 7C:				
2. Employee Benefits (D) Unasgn Children Program	\$ 35,527	\$ 1,631	\$ 37,158	To reclassify worker's compensation expenses
4. Other Expenses (D) Unasgn Children Program	\$ 6,095	\$ (1,631)	\$ 4,464	To reclassify worker's compensation expenses
Worksheet 7E:				
2. Employee Benefits (D) Unasgn Children Program	\$ 20,167	\$ 1,021	\$ 21,188	To reclassify worker's compensation expenses
4. Other Expenses (D) Unasgn Children Program	\$ 4,156	\$ (1,021)	\$ 3,135	To reclassify worker's compensation expenses
Worksheet 7F:				
2. Employee Benefits (D) Unasgn Children Program	\$ 8,268	\$ 441	\$ 8,709	To reclassify worker's compensation expenses
4. Other Expenses (D) Unasgn Children Program	\$ 736	\$ (441)	\$ 295	To reclassify worker's compensation expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 47,332	\$ 2,546	\$ 49,878	To reclassify worker's compensation expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 7,954	\$ (3,250)	\$ 4,704	To reclassify NOWAC expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 7,332	\$ (1,221)	\$ 6,111	To reclassify NOWAC expenses
		\$ (2,546)	\$ 3,565	To reclassify worker's compensation expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 39,503	\$ 56,325	\$ 95,828	To reclassify workshop director expenses
1. Salaries (G) Community Employment	\$ 1,836	\$ (1,836)	\$ -	To reclassify direct services for 6-21 program (vocational)
2. Employee Benefits (E) Facility Based Services	\$ 11,920	\$ 18,752	\$ 30,672	To reclassify workshop director expenses
		\$ 880	\$ 31,552	To reclassify worker's compensation expenses
2. Employee Benefits (G) Community Employment	\$ 275	\$ (275)	\$ -	To reclassify direct services for 6-21 program (vocational)
3. Service Contracts (E) Facility Based Services	\$ 728,575	\$ 261	\$ 728,836	To reclassify workshop director expenses
4. Other Expenses (E) Facility Based Services	\$ 4,995	\$ 2,371	\$ 7,366	To reclassify workshop director expenses
4. Other Expenses (G) Community Employment	\$ 364	\$ (364)	\$ -	To reclassify direct services for 6-21 program (vocational)
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 41,810	\$ (41,810)	\$ -	To reclassify County Auditor/treasurer fees
Plus: Leases and Rentals	\$ -	\$ 34,467	\$ 34,467	To reclassify lease payment
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 3,250	\$ 3,250	To reclassify NOWAC expenses
		\$ 14,565	\$ 17,815	To reclassify NOWAC expenses
		\$ 1,221	\$ 19,036	To reclassify NOWAC expenses
Plus: Other	\$ 1,562	\$ (1,562)	\$ -	To reclassify contingent billing fees



Dave Yost • Auditor of State

DEFIANCE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

DEFIANCE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 19, 2012**